

DIRECT TESTIMONY

of

**Mike Luth
Rate Analyst**

Rates Department
Financial Analysis Division
Illinois Commerce Commission

**Reconciliation of Revenues Collected under Gas Adjustment
Charges with Actual Costs Prudently Incurred**

Mid American Energy Company

Docket No. 01-0703

August 12, 2002

Witness Identification

1 Q. Please state your name and business address.

2 A. Mike Luth, Illinois Commerce Commission ("Commission"), 527 East Capitol
3 Avenue, Springfield, Illinois 62701.

4 Q. What are your present responsibilities with the Commission?

5 A. I am currently a Rate Analyst in the Rates Department of the Financial Analysis
6 Division. In that position, I review and analyze tariff filings by electric and gas
7 utilities with regard to cost of service and rate design. I make recommendations
8 to the Commission on such filings and participate in docketed proceedings as
9 assigned. In this docket, I evaluated the terms and charges billed to Cordova
10 Energy Center ("Cordova"), an affiliate of MidAmerican Energy Company ("MEC"
11 or the "Company").

12 Q. Please state your professional qualifications and work experience.

13 A. I received a B.S. in Accounting from Illinois State University. I have earned the
14 C.P.A and C.M.A professional designations. Since graduating, I have worked as
15 an Assistant Property Manager with a real estate company and as a Field Auditor
16 with the Wisconsin Department of Revenue. In October of 1990, I joined the
17 Accounting Department of the Commission. In June 1998, I transferred from the
18 Accounting Department of the Commission to the Rates Department.

19 Q. Have you testified in any previous Commission dockets?

20 A. Yes. I have testified on numerous occasions before the Commission.

Introduction to Testimony

21 Q. What is the subject matter of your testimony?

22 A. My testimony presents the results of my analysis of the therms and rates billed to
23 Cordova during the Purchased Gas Adjustment ("PGA") reconciliation year
24 ended December 31, 2001.

25 Q. Are you sponsoring any schedules as part of your testimony?

26 A. Yes, I am sponsoring the following schedule:

Schedule 1 Analysis of Daily Imbalances at Cordova Energy
Center

27 Q. Please summarize your findings.

28 A. MEC did not bill its affiliate Cordova for considerable Rider 8 Imbalance Charges
29 during the year 2001. Until June 20th, 2001, Cordova was not billed for any Rider
30 8 Imbalance Charges. After June 20th, Cordova was not billed 10¢ per therm for
31 daily imbalances exceeding 20% of the volume delivered on several occasions.
32 Had Cordova been billed for all applicable Rider 8 Imbalance Charges, gas costs
33 recoverable under the PGA for other customers would have been reduced
34 because Rider 8 revenues reduce those costs.

35 Q. Describe Cordova's relationship to MEC.

36 A. Cordova is an affiliate of MEC that uses the MEC gas distribution system to
37 receive natural gas as fuel for generation of electricity. Cordova is a tariff
38 contract customer (MEC III. C.C. No. 2, First Revised Sheet No. 9, Original Sheet
39 Nos. 9.01 through 9.18) that pays considerably less per therm for gas distribution
40 than base rate MEC customers. Cordova was billed a total of \$190,290.28 for
41 gas delivery in 2001, which averages out to approximately 44 one-hundredths of
42 1¢ per therm for the 43,179,980 therms delivered. As a base rate, off-peak MEC
43 Rate 87 customer, Cordova would have paid \$1,715,434.01 for the same volume
44 of gas delivered – approximately 3.97¢ per therm – nearly nine times more than
45 under its contract with MEC.

46 Q. Please describe MEC's Rider 8.

47 A. Rider 8 is applicable to gas transportation customers who have more gas
48 delivered to the MEC system than the volume that a given transportation
49 customer requires on a given day, or who consume more gas on a given day
50 than is delivered to the MEC distribution system. Both of these conditions create
51 an imbalance, which is the difference between the amount of gas received by the
52 utility on behalf of the transportation customer and the amount used by the
53 customer. Gas transportation customers arrange for their own gas supplies to be
54 delivered to the Company's distribution system and are not subject to the full
55 PGA, unlike sales customers, who have their gas supplies arranged by MEC.
56 Rider 8 is applied at the rate of 1¢ per therm if the imbalance on a non-critical

day exceeds 10% of the volume delivered on behalf of the customer to the MEC system, up to 20% of the volume delivered. Imbalances above 20% on a non-critical day result in Rider 8 being applied at the rate of 10¢ per therm above the 20% minimum. Rider 8 does not apply to imbalances of zero to 10%.

Q. Does MEC have any latitude to waive Rider 8?

A. The Company's rules for gas transportation customers, as described under MEC's Rider 7, allow MEC to waive Rider 8 under certain circumstances. Second Revised Sheet No. 16.90 under the section entitled Waiver of Penalties states that:

Regardless of Customer circumstances, the Company will not waive interstate pipeline imbalance charges that are incurred due to a customer imbalance. However, in the event of unanticipated, non-recurring conditions experienced by the Customer with their natural gas fueled equipment where the Customer as a result of problems with its natural gas fueled equipment was unable to use all quantities of gas confirmed for delivery (excluding changes in production levels by the Customer), the Company may waive its daily imbalance charges for the gas day the condition initially occurred.

Any imbalance charge paid by the Customer or waived by the Company, shall not be construed as giving the Customer the right to continue to create an imbalance on the system.

Q. Has the Company explained why it waived substantial Rider 8 charges to Cordova in the year 2001?

A. The Company waived Rider 8 charges to Cordova for two reasons. The first reason was that Cordova was in start-up phase prior to June 20th, 2001, resulting in gas usage that was intermittent, as explained by the Company in its reply to

Commission staff ("Staff") data request ML-2. The Company stated that it "tries to work with customers during the start up phase and may waive imbalance and related charges as long as the customer is conscientiously trying to deliver the amount of supply they actually use and there is no detrimental impact on the MEC system from this waiver."

The second reason was that Cordova had problems with its natural gas fueled equipment and was unable to burn the gas supply that was delivered to the MEC system on behalf of Cordova on several days in July and November 2001. In the Company's reply to Staff data request ML-3, the Company considered these problems to be different events of Force Majeure and reduced 10¢ per therm Rider 8 charges to 1¢ per therm charges. The Company witness who prepared the reply to Staff data request ML-3, Mr. Tom Gesell, explained that as a result of difficulties with pilot nozzles, the Cordova turbines were shut down and repairs were completed by contractor Siemens Westinghouse.

Q. Has the Company demonstrated that Cordova's oversupplies do not cause harm to the MEC gas distribution system?

A. No, it has not. Harm can be defined in different ways, ranging from destruction of distribution system components to extra costs that must be paid by other customers who did not cause imbalances. The Company has not explained what happens to the excess gas that it receives on behalf of its affiliate Cordova. At the end of a month where positive imbalances outweigh negative imbalances, the

105 Company cashes out, or pays, the transportation customer for the imbalance.
106 Cordova's oversupply problems then become MEC's problems. If the cashed out
107 Cordova oversupply imbalances displace lower-priced alternatives for storage or
108 immediate use within the MEC system, PGA customers who receive their gas
109 supply from MEC will most likely pay the difference. If that scenario were to
110 occur, PGA customers would be harmed in the form of higher gas costs.

111 Q. What was the amount that MEC cashed out for, or paid to, Cordova in 2001?

112 A. A review of Staff Cross Exhibit 2 from MEC gas rate Docket No. 01-0696
113 indicates that MEC paid Cordova a net of \$2,415,884 in cash-out imbalances
114 totaling a net of 5,769,602 therms. Given those amounts, Staff considers it
115 necessary for MEC to demonstrate that PGA customers did not subsidize
116 Cordova's start up and outage related oversupply. If the Cordova cash-out
117 volumes displaced lower-priced alternatives for PGA customers, PGA customers
118 would be subsidizing Cordova's inability to match its gas supply with its actual
119 use.

120 Q. Please explain Schedule 1, Analysis of Daily Imbalances at Cordova Energy
121 Center.

122 A. Schedule 1 is a 12-page schedule that reviews the daily imbalances at Cordova
123 during the months of February through December 2001. Page 1 is a summary
124 page of the sum of the daily 1¢ per the rm imbalance penalties for each month
125 from February through December, the sum of the additional daily 9¢ per therm

126 Rider 8 charge that results in a combined 10¢ per therm each month, the
127 combined amount of 1¢ and 10¢ per therm Rider 8 charges for each month, the
128 amount billed to Cordova by MEC under Rider 8 each month, and the net Rider 8
129 amount waived each month.

130 Pages 2 through 12 show the daily gas receipts on behalf of Cordova, the daily
131 imbalance at Cordova, the 10% daily imbalance not subject to Rider 8, the
132 maximum 20% of therms received daily that are subject to the 1¢ per therm Rider
133 8 charge, the daily Rider 8 1¢ per therm charges, if any, and the additional 9¢ per
134 therm Rider 8 charges, if any, that result in a total of 10¢ per therm Rider 8
135 charges.

136 Q. How do the waived Rider 8 charges impact the Order in this docket?

137 A. Since Rider 8 revenues reduce gas costs recoverable under the PGA, it appears
138 that MEC increased the gas costs recoverable under the PGA from other
139 customers when it waived Rider 8 charges to Cordova. Unless the Company can
140 demonstrate that the Cordova oversupply cash-outs did not result in higher gas
141 costs for PGA customers, the Commission should order MEC to refund the
142 waived Rider 8 charges through Factor O of the first monthly PGA filed after the
143 final order in this docket.

144 Q. Does this conclude your direct testimony?

145 A. Yes, it does.

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
- Summary of Pages 2 through 12
For the PGA Reconciliation year ended December 31, 2001

	<u>1-cent</u>	<u>Additional 9-cent</u>	<u>Combined Billable Rider 8</u>	<u>Rider 8 Billed</u>	<u>Net Rider 8 Waived</u>
January					
February	\$ 89.83	\$ 506.36	\$ 596.18	\$ -	\$ 596.18
March	\$ 708.24	\$ 8,637.01	\$ 9,345.25	\$ -	\$ 9,345.25
April	\$ 3,594.88	\$ 27,376.49	\$ 30,971.37	\$ -	\$ 30,971.37
May	\$38,944.37	\$290,991.73	\$329,936.10	\$ -	\$329,936.10
June	\$24,113.38	\$162,048.67	\$186,162.06	\$ 2,846.53	\$183,315.53
July	\$ 5,206.15	\$ 37,230.66	\$ 42,436.81	\$19,054.35	\$ 23,382.46
August	\$ 244.03	\$ 706.59	\$ 950.62	\$ 299.28	\$ 651.34
September	\$ 308.72	\$ 2,067.21	\$ 2,375.93	\$ 2,016.55	\$ 359.38
October	\$ 77.39	\$ 619.15	\$ 696.53	\$ 619.18	\$ 77.35
November	\$ 2,378.28	\$ 14,168.70	\$ 16,546.98	\$ 3,530.99	\$ 13,015.99
December	\$ 729.64	\$ 2,334.37	\$ 3,064.01	\$ 1,851.19	\$ 1,212.82
	<u>\$76,394.90</u>	<u>\$546,686.93</u>	<u>\$623,081.83</u>	<u>\$30,218.07</u>	<u>\$592,863.76</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
February 1, 2001	999	220	100	200	\$ 1.20	\$ 1.82
February 2, 2001	999	373	100	200	\$ 2.73	\$ 15.59
February 3, 2001	799	156	80	160	\$ 0.76	
February 4, 2001	799	37	80	160		
February 5, 2001	799	278	80	160	\$ 1.98	\$ 10.64
February 6, 2001	999	88	100	200		
February 7, 2001	999	95	100	200		
February 8, 2001	999	369	100	200	\$ 2.69	\$ 15.23
February 9, 2001	999	17	100	200		
February 10, 2001	999	271	100	200	\$ 1.71	\$ 6.41
February 11, 2001	999	190	100	200	\$ 0.90	
February 12, 2001	999	115	100	200	\$ 0.15	
February 13, 2001	799	24	80	160		
February 14, 2001	899	56	90	180		
February 15, 2001	999	34	100	200		
February 16, 2001	1,249	101	125	250		
February 17, 2001	899	259	90	180	\$ 1.69	\$ 7.13
February 18, 2001	20,879	8,270	2,088	4,176	\$ 61.82	\$ 368.48
February 19, 2001	899	5	90	180		
February 20, 2001	899	310	90	180	\$ 2.20	\$ 11.72
February 21, 2001	1,249	30	125	250		
February 22, 2001	1,249	62	125	250		
February 23, 2001	1,249	70	125	250		
February 24, 2001	1,249	243	125	250	\$ 1.18	
February 25, 2001	1,249	101	125	250		
February 26, 2001	1,249	253	125	250	\$ 1.28	\$ 0.29
February 27, 2001	1,249	91	125	250		
February 28, 2001	1,848	1,137	185	370	\$ 9.52	\$ 69.07
					<u>\$ 89.83</u>	<u>\$ 506.36</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
March 1, 2001	999	164	100	200	\$ 0.64	
March 2, 2001	1,598	997	160	320	\$ 8.37	\$ 60.97
March 3, 2001	999	235	100	200	\$ 1.35	\$ 3.17
March 4, 2001	999	276	100	200	\$ 1.76	\$ 6.86
March 5, 2001	999	4,254	100	200	\$ 41.54	\$ 364.88
March 6, 2001	999	2,341	100	200	\$ 22.41	\$ 192.71
March 7, 2001	799	148	80	160	\$ 0.68	
March 8, 2001	799	204	80	160	\$ 1.24	\$ 3.98
March 9, 2001	599	599	60	120	\$ 5.39	\$ 43.13
March 10, 2001	599	599	60	120	\$ 5.39	\$ 43.13
March 11, 2001	599	568	60	120	\$ 5.08	\$ 40.34
March 12, 2001	599	599	60	120	\$ 5.39	\$ 43.13
March 13, 2001	500	101	50	100	\$ 0.51	\$ 0.09
March 14, 2001	100	297	10	20	\$ 2.87	\$ 24.93
March 15, 2001	100	490	10	20	\$ 4.80	\$ 42.30
March 16, 2001	500	141	50	100	\$ 0.91	\$ 3.69
March 17, 2001	500	131	50	100	\$ 0.81	\$ 2.79
March 18, 2001	500	111	50	100	\$ 0.61	\$ 0.99
March 19, 2001	500	202	50	100	\$ 1.52	\$ 9.18
March 20, 2001	500	11	50	100		
March 21, 2001	2,498	1,653	250	500	\$ 14.03	\$ 103.81
March 22, 2001	599	202	60	120	\$ 1.42	\$ 7.40
March 23, 2001	14,985	14,344	1,499	2,997	\$ 128.46	\$ 1,021.23
March 24, 2001	29,970	26,132	2,997	5,994	\$ 231.35	\$ 1,812.42
March 25, 2001		916	-	-	\$ 9.16	\$ 82.44
March 26, 2001		784	-	-	\$ 7.84	\$ 70.56
March 27, 2001		500	152	-	\$ 3.48	\$ 45.00
March 28, 2001		749	159	-	\$ 5.90	\$ 67.41
March 29, 2001		500	52	-	\$ 4.48	\$ 45.00
March 30, 2001		29,970	29,206	-	\$ 7.64	\$ 2,697.30
March 31, 2001		19,980	1,660	-	\$ 183.20	\$ 1,798.20
					<u>\$ 708.24</u>	<u>\$ 8,637.01</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
April 1, 2001		478	-	-	\$ 4.78	\$ 43.02
April 2, 2001		549	-	-	\$ 5.49	\$ 49.41
April 3, 2001	500	398	50	100	\$ 3.48	\$ 26.82
April 4, 2001	899	889	90	180	\$ 7.99	\$ 63.83
April 5, 2001	899	17,163	90	180	\$ 170.73	\$ 1,528.49
April 6, 2001	899	848	90	180	\$ 7.58	\$ 60.14
April 7, 2001	400	329	40	80	\$ 2.89	\$ 22.41
April 8, 2001	400	349	40	80	\$ 3.09	\$ 24.21
April 9, 2001	49,950	46,689	4,995	9,990	\$ 416.94	\$ 3,302.91
April 10, 2001	49,451	14,364	4,945	9,890	\$ 94.19	\$ 402.64
April 11, 2001	59,241	58,092	5,924	11,848	\$ 521.68	\$ 4,161.94
April 12, 2001	59,241	58,997	5,924	11,848	\$ 530.73	\$ 4,243.39
April 13, 2001	59,940	36,142	5,994	11,988	\$ 301.48	\$ 2,173.86
April 14, 2001	59,940	31,515	5,994	11,988	\$ 255.21	\$ 1,757.43
April 15, 2001	59,940	19,026	5,994	11,988	\$ 130.32	\$ 633.42
April 16, 2001	59,940	468	5,994	11,988		
April 17, 2001	999	307	100	200	\$ 2.07	\$ 9.65
April 18, 2001	500	114	50	100	\$ 0.64	\$ 1.26
April 19, 2001		214	-	-	\$ 2.14	\$ 19.26
April 20, 2001		51	-	-	\$ 0.51	\$ 4.59
April 21, 2001		71	-	-	\$ 0.71	\$ 6.39
April 22, 2001	29,970	29,868	2,997	5,994	\$ 268.71	\$ 2,148.66
April 23, 2001	44,955	44,569	4,496	8,991	\$ 400.74	\$ 3,202.02
April 24, 2001	39,960	3,918	3,996	7,992		
April 25, 2001	39,960	20,373	3,996	7,992	\$ 163.77	\$ 1,114.29
April 26, 2001	77,922	4,962	7,792	15,584		
April 27, 2001	34,965	33,327	3,497	6,993	\$ 298.31	\$ 2,370.06
April 28, 2001		20	-	-	\$ 0.20	\$ 1.80
April 29, 2001		31	-	-	\$ 0.31	\$ 2.79
April 30, 2001		20	-	-	\$ 0.20	\$ 1.80
					<u>\$ 3,594.88</u>	<u>\$ 27,376.49</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
May 1, 2001		30	-	-	\$ 0.30	\$ 2.70
May 2, 2001		30	-	-	\$ 0.30	\$ 2.70
May 3, 2001			-	-		
May 4, 2001			-	-		
May 5, 2001			-	-		
May 6, 2001			-	-		
May 7, 2001			-	-		
May 8, 2001	2,697		270	539		
May 9, 2001	4,995	4,540	500	999	\$ 40.41	\$ 318.69
May 10, 2001	4,995	4,652	500	999	\$ 41.53	\$ 328.77
May 11, 2001	2,997	2,068	300	599	\$ 17.68	\$ 132.17
May 12, 2001	2,997	2,815	300	599	\$ 25.15	\$ 199.40
May 13, 2001	2,997	2,108	300	599	\$ 18.08	\$ 135.77
May 14, 2001	212,787	212,787	21,279	42,557	\$ 1,915.08	\$ 15,320.66
May 15, 2001	99,900	99,900	9,990	19,980	\$ 899.10	\$ 7,192.80
May 16, 2001	99,900	84,942	9,990	19,980	\$ 749.52	\$ 5,846.58
May 17, 2001	509,490	368,757	50,949	101,898	\$ 3,178.08	\$ 24,017.31
May 18, 2001	99,900	235,460	9,990	19,980	\$ 2,254.70	\$ 19,393.20
May 19, 2001	599,400	304,571	59,940	119,880	\$ 2,446.31	\$ 16,622.19
May 20, 2001	599,400	409,520	59,940	119,880	\$ 3,495.80	\$ 26,067.60
May 21, 2001	599,400	592,825	59,940	119,880	\$ 5,328.85	\$ 42,565.05
May 22, 2001	249,750	243,589	24,975	49,950	\$ 2,186.14	\$ 17,427.51
May 23, 2001	499,500	392,581	49,950	99,900	\$ 3,426.31	\$ 26,341.29
May 24, 2001	499,810	302,315	49,981	99,962	\$ 2,523.34	\$ 18,211.77
May 25, 2001	599,400	497,956	59,940	119,880	\$ 4,380.16	\$ 34,026.84
May 26, 2001	399,600	52,574	39,960	79,920	\$ 126.14	
May 27, 2001	399,600	136,677	39,960	79,920	\$ 967.17	\$ 5,108.13
May 28, 2001	399,600	258,018	39,960	79,920	\$ 2,180.58	\$ 16,028.82
May 29, 2001	399,600	113,073	39,960	79,920	\$ 731.13	\$ 2,983.77
May 30, 2001	299,700	27,894	29,970	59,940		
May 31, 2001	599,400	261,191	59,940	119,880	\$ 2,012.51	\$ 12,717.99
					<u>\$ 38,944.37</u>	<u>\$290,991.73</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
June 1, 2001	599,400	595,990	59,940	119,880	\$ 5,360.50	\$ 42,849.90
June 2, 2001		41,349	-	-	\$ 413.49	\$ 3,721.41
June 3, 2001		344,523	-	-	\$ 3,445.23	\$ 31,007.07
June 4, 2001		74,484	-	-	\$ 744.84	\$ 6,703.56
June 5, 2001	499,500	254,172	49,950	99,900	\$ 2,042.22	\$ 13,884.48
June 6, 2001	499,500	184,409	49,950	99,900	\$ 1,344.59	\$ 7,605.81
June 7, 2001	599,400	270,237	59,940	119,880	\$ 2,102.97	\$ 13,532.13
June 8, 2001	399,600	110,833	39,960	79,920	\$ 708.73	\$ 2,782.17
June 9, 2001	799,200	67,773	79,920	159,840		
June 10, 2001	799,200	70,659	79,920	159,840		
June 11, 2001	799,200	71,305	79,920	159,840		
June 12, 2001	799,200	275,191	79,920	159,840	\$ 1,952.71	\$ 10,381.59
June 13, 2001	649,350	168,989	64,935	129,870	\$ 1,040.54	\$ 3,520.71
June 14, 2001	649,350	239,212	64,935	129,870	\$ 1,742.77	\$ 9,840.78
June 15, 2001			-	-		
June 16, 2001			-	-		
June 17, 2001			-	-		
June 18, 2001			-	-		
June 19, 2001			-	-		
June 20, 2001		40	-	-	\$ 0.40	\$ 3.60
June 21, 2001		10	-	-	\$ 0.10	\$ 0.90
June 22, 2001		101	-	-	\$ 1.01	\$ 9.09
June 23, 2001			-	-		
June 24, 2001	44,955	42,681	4,496	8,991	\$ 381.86	\$ 3,032.10
June 25, 2001	461,908	81,586	46,191	92,382	\$ 353.95	
June 26, 2001	387,692	40,354	38,769	77,538	\$ 15.85	
June 27, 2001	343,716	145,619	34,372	68,743	\$ 1,112.47	\$ 6,918.82
June 28, 2001	336,633	100,043	33,663	67,327	\$ 663.80	\$ 2,944.48
June 29, 2001	317,572	100,293	31,757	63,514	\$ 685.36	\$ 3,310.07
June 30, 2001	157,382	5,985	15,738	31,476		
					<u>\$ 24,113.38</u>	<u>\$162,048.67</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to</u> <u>Customer</u>	<u>Imbalance</u>	<u>10% Free</u> <u>Tolerance</u>	<u>10 to 20%</u> <u>1-cent Rider 8</u> <u>Maximum</u>	<u>1-cent</u> <u>Rider 8</u>	<u>Additional</u> <u>9-cent</u> <u>Rider 8</u>
July 1, 2001	24,685	7,297	2,469	4,937	\$ 48.29	\$ 212.40
July 2, 2001	135,880	22,486	13,588	27,176	\$ 88.98	
July 3, 2001	7,310	2,268	731	1,462	\$ 15.37	\$ 72.54
July 4, 2001	7,073	2,501	707	1,415	\$ 17.94	\$ 97.78
July 5, 2001	54,815	1,547	5,482	10,963		
July 6, 2001	150,469	14,549	15,047	30,094		
July 7, 2001	87,043	11,573	8,704	17,409	\$ 28.69	
July 8, 2001	40,260	158,522	4,026	8,052	\$ 1,544.96	\$ 13,542.30
July 9, 2001	250,869	30,165	25,087	50,174	\$ 50.78	
July 10, 2001	263,856	7,504	26,386	52,771		
July 11, 2001	277,242	6,530	27,724	55,448		
July 12, 2001	247,502	2,549	24,750	49,500		
July 13, 2001	181,708	38,251	18,171	36,342	\$ 200.80	\$ 171.85
July 14, 2001	376,643	9,471	37,664	75,329		
July 15, 2001	358,411	27,511	35,841	71,682		
July 16, 2001	519,160	28,791	51,916	103,832		
July 17, 2001	498,401	49,037	49,840	99,680		
July 18, 2001	554,615	30,854	55,462	110,923		
July 19, 2001	507,432	14,274	50,743	101,486		
July 20, 2001	503,036	14,913	50,304	100,607		
July 21, 2001	493,736	6,640	49,374	98,747		
July 22, 2001	272,337	19,278	27,234	54,467		
July 23, 2001	254,855	145,022	25,486	50,971	\$ 1,195.37	\$ 8,464.59
July 24, 2001	3,017	983	302	603	\$ 6.81	\$ 34.16
July 25, 2001	172,417	116,337	17,242	34,483	\$ 990.95	\$ 7,366.82
July 26, 2001	234,315	10,691	23,432	46,863		
July 27, 2001	12,877	3,099	1,288	2,575	\$ 18.11	\$ 47.12
July 28, 2001	208,112	12,361	20,811	41,622		
July 29, 2001	196,763	119,587	19,676	39,353	\$ 999.11	\$ 7,221.10
July 30, 2001	394,875	23,705	39,488	78,975		
July 31, 2001	490,279	5,699	49,028	98,056		
					<u>\$ 5,206.15</u>	<u>\$ 37,230.66</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
For the PGA Reconciliation year ended December 31, 2001

Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
August 1, 2001	515,074	4,344	51,507	103,015		
August 2, 2001	499,600	20,203	49,960	99,920		
August 3, 2001	540,819	26,574	54,082	108,164		
August 4, 2001	498,381	1,960	49,838	99,676		
August 5, 2001	473,926	12,287	47,393	94,785		
August 6, 2001	645,893	17,660	64,589	129,179		
August 7, 2001	656,763	25,711	65,676	131,353		
August 8, 2001	604,425	4,203	60,443	120,885		
August 9, 2001	504,035	4,019	50,404	100,807		
August 10, 2001	400,030	10,865	40,003	80,006		
August 11, 2001	91,538	25,224	9,154	18,308	\$ 160.70	\$ 622.48
August 12, 2001	72,447	611	7,245	14,489		
August 13, 2001	554,605	47,107	55,461	110,921		
August 14, 2001	378,221	13,824	37,822	75,644		
August 15, 2001	334,265	9,064	33,427	66,853		
August 16, 2001	205,974	11,699	20,597	41,195		
August 17, 2001	334,735	14,982	33,474	66,947		
August 18, 2001			-	-		
August 19, 2001	3,207	1,576	321	641	\$ 12.55	\$ 84.11
August 20, 2001	217,352	24,018	21,735	43,470	\$ 22.83	
August 21, 2001	380,779	5,168	38,078	76,156		
August 22, 2001	501,198	3,730	50,120	100,240		
August 23, 2001	488,821	4,031	48,882	97,764		
August 24, 2001	420,080	7,472	42,008	84,016		
August 25, 2001	5,495	490	550	1,099		
August 26, 2001	43,187	134	4,319	8,637		
August 27, 2001	456,613	5,165	45,661	91,323		
August 28, 2001	458,131	2,836	45,813	91,626		
August 29, 2001	523,656	2,745	52,366	104,731		
August 30, 2001	432,977	48,092	43,298	86,595	\$ 47.94	
August 31, 2001	175,359	215	17,536	35,072		
					<u>\$ 244.03</u>	<u>\$ 706.59</u>

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	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
September 1, 2001	5,854	146	585	1,171		
September 2, 2001	6,034	26	603	1,207		
September 3, 2001	43,328	143	4,333	8,666		
September 4, 2001	368,601	6,947	36,860	73,720		
September 5, 2001	408,472	5,971	40,847	81,694		
September 6, 2001	382,497	39,591	38,250	76,499	\$ 13.41	
September 7, 2001	408,082	12,584	40,808	81,616		
September 8, 2001	202,917	2,073	20,292	40,583		
September 9, 2001	38,032	8,841	3,803	7,606	\$ 50.38	\$ 111.11
September 10, 2001	240,130	1,150	24,013	48,026		
September 11, 2001	274,295	2,724	27,430	54,859		
September 12, 2001	2,947	2,962	295	589	\$ 26.67	\$ 213.53
September 13, 2001	5,524	459	552	1,105		
September 14, 2001	3,207	2,795	321	641	\$ 24.74	\$ 193.82
September 15, 2001	10	10	1	2	\$ 0.09	\$ 0.72
September 16, 2001			-	-		
September 17, 2001			-	-		
September 18, 2001			-	-		
September 19, 2001			-	-		
September 20, 2001			-	-		
September 21, 2001			-	-		
September 22, 2001			-	-		
September 23, 2001			-	-		
September 24, 2001		10	-	-	\$ 0.10	\$ 0.90
September 25, 2001		10	-	-	\$ 0.10	\$ 0.90
September 26, 2001		10	-	-	\$ 0.10	\$ 0.90
September 27, 2001	21,419	21,454	2,142	4,284	\$ 193.12	\$ 1,545.32
September 28, 2001	225,854	231	22,585	45,171		
September 29, 2001	6,773	11	677	1,355		
September 30, 2001	59,520	177	5,952	11,904		
					<u>\$ 308.72</u>	<u>\$ 2,067.21</u>

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	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
October 1, 2001	284,525	6	28,453	56,905		
October 2, 2001	288,680	2	28,868	57,736		
October 3, 2001	293,776	3	29,378	58,755		
October 4, 2001	284,665	6	28,467	56,933		
October 5, 2001	238,591	3	23,859	47,718		
October 6, 2001	6,184	6	618	1,237		
October 7, 2001	5,934	6	593	1,187		
October 8, 2001	749	3	75	150		
October 9, 2001	20		2	4		
October 10, 2001			-	-		
October 11, 2001	20		2	4		
October 12, 2001			-	-		
October 13, 2001	20		2	4		
October 14, 2001			-	-		
October 15, 2001	370	1	37	74		
October 16, 2001	46,414	5	4,641	9,283		
October 17, 2001	7,702	1	770	1,540		
October 18, 2001	46,314	3,365	4,631	9,263		
October 19, 2001	237,482	2	23,748	47,496		
October 20, 2001			-	-		
October 21, 2001			-	-		
October 22, 2001			-	-		
October 23, 2001	2,078	2	208	416		
October 24, 2001	3,217	3,212	322	643	\$ 28.90	\$ 231.17
October 25, 2001	2,388	2,386	239	478	\$ 21.47	\$ 171.76
October 26, 2001	160	171	16	32	\$ 1.55	\$ 12.51
October 27, 2001	1,309	1,299	131	262	\$ 11.68	\$ 93.35
October 28, 2001	1,409	1,409	141	282	\$ 12.68	\$ 101.45
October 29, 2001	110	121	11	22	\$ 1.10	\$ 8.91
October 30, 2001	70		7	14		
October 31, 2001	260	1	26	52		
					<u>\$ 77.39</u>	<u>\$ 619.15</u>

MidAmerican Energy Company
Analysis of Daily Imbalances at Cordova Energy Center
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Source: MEC Reply to Staff data request ML-29, MEC Docket No. 01-0696, Staff Cross Exhibit 2

	<u>Volume to</u>		<u>10% Free</u>	<u>10 to 20%</u>	<u>1-cent</u>	<u>Additional</u>
	<u>Customer</u>	<u>Imbalance</u>	<u>Tolerance</u>	<u>1-cent Rider 8</u>	<u>Rider 8</u>	<u>9-cent</u>
				<u>Maximum</u>		<u>Rider 8</u>
November 1, 2001		20	-	-	\$ 0.20	\$ 1.80
November 2, 2001		50	-	-	\$ 0.50	\$ 4.50
November 3, 2001		40	-	-	\$ 0.40	\$ 3.60
November 4, 2001		40	-	-	\$ 0.40	\$ 3.60
November 5, 2001		30	-	-	\$ 0.30	\$ 2.70
November 6, 2001	30,350	592	3,035	6,070		
November 7, 2001	183,197	43,215	18,320	36,639	\$ 248.95	\$ 591.80
November 8, 2001	307,402	5,493	30,740	61,480		
November 9, 2001	159,780	13,057	15,978	31,956		
November 10, 2001	3,027	3,045	303	605	\$ 27.42	\$ 219.56
November 11, 2001	40,290	3,548	4,029	8,058		
November 12, 2001	242,907	4,276	24,291	48,581		
November 13, 2001	171,129	163,153	17,113	34,226	\$ 1,460.40	\$ 11,603.45
November 14, 2001	180,130	34,218	18,013	36,026	\$ 162.05	
November 15, 2001	425,744	888	42,574	85,149		
November 16, 2001	415,344	5,396	41,534	83,069		
November 17, 2001	5,874	102	587	1,175		
November 18, 2001	88,112	36,900	8,811	17,622	\$ 280.89	\$ 1,734.98
November 19, 2001	427,872	14,852	42,787	85,574		
November 20, 2001	422,517	2,622	42,252	84,503		
November 21, 2001	171,998	14,905	17,200	34,400		
November 22, 2001	10		1	2		
November 23, 2001	10	10	1	2	\$ 0.09	\$ 0.72
November 24, 2001	20	20	2	4	\$ 0.18	\$ 1.44
November 25, 2001	20	10	2	4	\$ 0.08	\$ 0.54
November 26, 2001	40,899	7,522	4,090	8,180	\$ 34.32	
November 27, 2001	355,444	42,831	35,544	71,089	\$ 72.87	
November 28, 2001	281,678	12,088	28,168	56,336		
November 29, 2001	246,064	4,301	24,606	49,213		
November 30, 2001	244,705	33,393	24,471	48,941	\$ 89.23	
					<u>\$ 2,378.28</u>	<u>\$ 14,168.70</u>

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	<u>Volume to Customer</u>	<u>Imbalance</u>	<u>10% Free Tolerance</u>	<u>10 to 20% 1-cent Rider 8 Maximum</u>	<u>1-cent Rider 8</u>	<u>Additional 9-cent Rider 8</u>
December 1, 2001	3,267	2,716	327	653	\$ 23.89	\$ 185.63
December 2, 2001	74,006	2,984	7,401	14,801		
December 3, 2001	293,606	2,997	29,361	58,721		
December 4, 2001	280,359	18,861	28,036	56,072		
December 5, 2001	419,640	7,815	41,964	83,928		
December 6, 2001	407,982	10,364	40,798	81,596		
December 7, 2001	466,513	8,459	46,651	93,303		
December 8, 2001	188,811	47,584	18,881	37,762	\$ 287.03	\$ 883.96
December 9, 2001	213,796	32,312	21,380	42,759	\$ 109.32	
December 10, 2001	244,565	19,336	24,457	48,913		
December 11, 2001	164,835	25,084	16,484	32,967	\$ 86.01	
December 12, 2001	9,021	3,008	902	1,804	\$ 21.06	\$ 108.34
December 13, 2001	72,927	10,446	7,293	14,585	\$ 31.53	
December 14, 2001	236,953	10,529	23,695	47,391		
December 15, 2001	205,744	1,609	20,574	41,149		
December 16, 2001	122,987	13,553	12,299	24,597	\$ 12.54	
December 17, 2001	106,443	2,993	10,644	21,289		
December 18, 2001	7,003	1,006	700	1,401	\$ 3.06	
December 19, 2001	8,222	2,222	822	1,644	\$ 14.00	\$ 51.98
December 20, 2001	4,266	1,739	427	853	\$ 13.12	\$ 79.72
December 21, 2001	410	409	41	82	\$ 3.68	\$ 29.43
December 22, 2001	2,288	2,304	229	458	\$ 20.75	\$ 166.18
December 23, 2001	779	791	78	156	\$ 7.13	\$ 57.17
December 24, 2001	2,068	2,055	207	414	\$ 18.48	\$ 147.73
December 25, 2001	3,586	3,582	359	717	\$ 32.23	\$ 257.83
December 26, 2001	3,067	3,065	307	613	\$ 27.58	\$ 220.64
December 27, 2001	1,528	1,532	153	306	\$ 13.79	\$ 110.38
December 28, 2001	490	491	49	98	\$ 4.42	\$ 35.37
December 29, 2001			-	-		
December 30, 2001			-	-		
December 31, 2001			-	-		
					<u>\$ 729.64</u>	<u>\$ 2,334.37</u>